

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MONTANA
BUTTE DIVISION**

IN THE MATTER OF THE TAX
LIABILITIES OF:

CR 17-02-BU-BMM

**ORDER GRANTING
EX PARTE PETITION**

JOHN DOES, United States taxpayers who, at any time during the years ended December 31, 2005, through December 31, 2016, held, or had authority to use, a Sovereign Gold Card issued by, through, or at the direction of, Sovereign Management & Legal, Ltd., its predecessors, subsidiaries, and affiliates (collectively, “SML”).

The United States has filed an Ex Parte Petition for Leave to Serve a “John Doe” Summons on Michael Behr (the Petition). Based upon a review of the Petition and the supporting documents, the Court has determined: (1) that the “John Doe” summons relates to the investigation of an ascertainable group or class of persons, (2) that there is a reasonable basis for believing that such group or class of persons has failed or may have failed to comply with a provision of the internal revenue laws, and (3) that the information sought to be obtained from the examination of the records or testimony (and the identities of the persons with respect to whose liability the summons is issued) is not readily available from other sources.

Therefore, IT IS ORDERED:

1. The United States' Ex Parte Petition (Doc. 1) is GRANTED.
2. The Internal Revenue Service, through Revenue Agent Randy

Hooczko or any other authorized officer or agent, may serve an Internal Revenue Service "John Doe" summons upon Michael Behr in substantially the same form as the summons attached as Exhibit A to the Petition. A copy of this Order shall also be served with the summons.

DATED this 18th day of January, 2017.



Brian Morris
United States District Court Judge